

Senate Bill 493

By: Senators Pearson of the 51st, Balfour of the 9th, Seabaugh of the 28th, Wiles of the 37th and Rogers of the 21st

A BILL TO BE ENTITLED  
AN ACT

To amend Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem taxation of property, so as to provide for an exemption from ad valorem taxation on undeveloped land areas within buffer zones established by law or local ordinance adjacent to rivers, perennial streams, or reservoirs, within which buffer zones land-disturbing activity is prohibited and which areas remain in their natural, undisturbed state of vegetation; to eliminate and supersede a provision for current use assessment for buffer zone areas; to provide for applicability; to provide for effective dates; to provide for a special election; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem taxation of property, is amended by striking paragraph (10) of subsection (a) of Code Section 48-5-41, relating to property exempt from taxation, and inserting in lieu thereof the following:

"(10) ~~Reserved~~ Undeveloped land areas within buffer zones established by law or local ordinance adjacent to rivers, perennial streams, or reservoirs, within which buffer zones land-disturbing activity is prohibited and which areas remain in their natural, undisturbed state of vegetation. The ad valorem tax exemption provided by this paragraph shall supersede any current use assessment of lands within such buffer zones formerly provided by division (a)(2)(F)(ii) of Code Section 48-5-7.4 as amended by Ga. L. 2004, p. 361, Section 1. If any land-disturbing activity is conducted on land within such a buffer zone by or with the permission of the property owner after the tax exemption granted by this paragraph has been claimed by and allowed to such owner, the tax exemption granted by this paragraph shall not, for the taxable year in which such land-disturbing activity occurred and all taxable years thereafter, apply for the same owner as to all such buffer

zone areas required by law or local ordinance that are downstream from the furthest upstream point of such land-disturbing activity within a buffer zone on the same contiguous tract;"

## SECTION 2.

Said chapter is further amended by striking subparagraph (a)(2)(F) of Code Section 48-5-7.4, relating to current use assessment for bona fide conservation use property, residential transitional property, application procedures, penalties for breach of covenant, classification on tax digest, and annual report, and inserting in lieu thereof the following:

"(F) River or stream corridors or buffers which shall be defined as those undeveloped lands which are:

(i) ~~Adjacent~~ adjacent to undeveloped buffer zones required by law or local ordinance along rivers and perennial streams that are within the 100 year flood plain as depicted on official maps prepared by the Federal Emergency Management Agency; or

(ii) ~~Within buffer zones adjacent to rivers or perennial streams, which buffer zones are established by law or local ordinance and within which land-disturbing activity is prohibited; or~~

## SECTION 3.

(a) Unless prohibited by the federal Voting Rights Act of 1965, as amended, the Secretary of State shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the State of Georgia for approval or rejection. The Secretary of State shall conduct that election on the date of the November, 2006, state-wide general election. The Secretary of State shall issue the call and conduct that special election as provided by general law. The Secretary of State shall cause the date and purpose of the special election to be published in the official organ of each county in the state once a week for two weeks immediately preceding the date of the referendum. The ballot shall have written thereon the following:

"( ) YES Shall the Act be approved which grants an exemption from ad valorem  
( ) NO taxation on undeveloped land areas within buffer zones established by law  
or local ordinance adjacent to rivers, perennial streams, or reservoirs, within  
which buffer zones land-disturbing activity is prohibited and which areas  
remain in their natural, undisturbed state of vegetation?"

All persons desiring to vote for approval of the Act shall vote "Yes," and those persons desiring to vote for rejection of the Act shall vote "No."

(b)(1) If more than one-half of the votes cast on such question are for approval of the Act, then Sections 1 and 2 of this Act shall become effective on January 1, 2007, and shall apply to all taxable years beginning on or after that date.

(2) If this Act is not so approved or if the election is not conducted as provided in subsection (a) of this section, neither Section 1 nor Section 2 of this Act shall become effective; and this entire Act shall be automatically repealed on the first day of January immediately following that election date.

#### **SECTION 4.**

Except as otherwise provided in Section 3 of this Act, this Act shall become effective upon its approval by the Governor or upon its becoming law without such approval.

#### **SECTION 5.**

All laws and parts of laws in conflict with this Act are repealed.